CHAPTER NO. 737

SENATE BILL NO. 2365

By Curtis S. Person, Jr.

Substituted for: House Bill No. 3011

By Lois DeBerry

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 5, Part 14, relative to advalorem taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1412(c), is amended by adding the following sentence after the second sentence:

Rules of the State Board of Equalization which permit electronic appeals shall also permit electronic appeal for a single parcel, in such format as the board may require by rule.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

PASSED: May 12, 2004

JOHN S. WILDER SPEAKER OF THE SENATE

APPROVED this 24th day of May 2004

PHIL BREDESEN GOVERNOR